

**TRIPURA****GAZETTE**

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**PART--I-- Orders and Notifications by the Government of Tripura,  
The High Court, Government Treasury etc.**

**GOVERNMENT OF TRIPURA  
FINANCE DEPARTMENT  
(TAXES & EXCISE)**

NO.F.1-11(91)-TAX/GST/2020

Dated, Agartala, the 9th November, 2020.

**NOTIFICATION**

In exercise of the powers conferred by section 148 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017) (hereafter in this notification referred to as the said Act), the State Government, on the recommendations of the Council, hereby notifies the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as mentioned below for furnishing the details of outward supply of goods or services or both.

2. The said registered persons shall furnish the details of outward supply of goods or services or both in **FORM GSTR-1** under the Tripura State Goods and Services Tax Rules, 2017, effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-

**Table**

<b>Sl. No.</b>	<b>Quarter for which details in FORM GSTR-1 are furnished</b>	<b>Time period for furnishing details in FORM GSTR-1</b>
(1)	(2)	(3)
1	October, 2020 to December, 2020	13 <sup>th</sup> January, 2021
2	January, 2021 to March, 2021	13 <sup>th</sup> April, 2021

3. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 of the said Act, for the months of October, 2020 to March, 2021 shall be subsequently notified in the Official Gazette.

By order of the Governor,

A handwritten signature in black ink, appearing to read "Vishal".

**(Dr. Vishal Kumar, IAS)**  
Joint Secretary  
Government of Tripura  
Finance Department